



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

This announcement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue issued or revised the following Excise Tax Advisories:

ETA 2009-2S.32 BTA Nonacquiescence. This is the second supplement to ETA 2009, and identifies two BTA decisions to which the Department does not acquiesce.

ETA 2009-1S.32 BTA Nonacquiescence. This is the first supplement to ETA 2009, originally issued on October 31, 2003. It identifies four BTA decisions to which the Department does not acquiesce. This document was revised to provide an explanation of the application of BTA decisions and when the Department will announce a statement regarding adverse BTA decisions via an ETA or ETA supplement. This information previously was provided only in ETA 2009.32

ETA 2009.32 BTA Nonacquiescence. This is the initial ETA announcing the Department's announcement of nonacquiescence to BTA decisions, originally issued on August 20, 2002. It identifies three BTA decisions to which the Department does not acquiesce. This document has been revised to explain that ETA 2009 and its supplements should not be discarded as they provide a history of all Department statements of nonacquiescence regarding adverse BTA decisions through an ETA or ETA supplement.

Copies of these documents are available via the Internet at <http://dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

Roseanna Hodson
Interpretation and Technical Advice Unit
P.O. Box 47453
Olympia, Washington 98504-7453
Phone: (360) 570-6119
FAX (360) 586-5543

Alan R. Lynn, Rules Coordinator

Filed: October 20, 2004
Time: 10:02 AM
WSR: 04-21-089